

HOUSE COMMITTEEAMENDMENT NO.**Offered by**

_____ of _____

AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for Senate Bill No. 298, Page 11, Section 312.410, Line 7, by inserting after all of said line the following:

"573.505. 1. In order to defray the costs of background checks conducted pursuant to section 573.503, any city not within a county and any county may, by ordinance or order, impose a sales tax on all retail sales which are subject to taxation under the provisions of sections 144.010 to 144.510, RSMo, made in such city or county by any adult cabaret. The tax authorized by this section shall not be levied at a rate which would amount to a sum greater than [ten] five percent of the gross receipts of any such business. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no order or ordinance imposing a sales tax under the

Action Taken _____

Date _____

provisions of this section shall be effective unless the governing body of the city or county submits to the voters of the city or county, at a city, county or state general, primary, or special election, a proposal to authorize the governing body of the city or county to impose a tax.

2. The ballot of submission shall contain, but need not be limited to, the following language:

Shall the city or county of (city's or county's name) impose a sales tax upon adult cabarets of (Insert amount) for a period not to exceed (Insert number) years for the purpose of investigating the background of the employees of such businesses?

[] YES

[] NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No". If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments thereto shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast by the qualified voters voting are opposed to the proposal, then the governing body of the city or county shall have no power to

impose the sales tax authorized by this section unless and until the governing body of the city or county shall again have submitted another proposal to authorize the governing body of the city or county to impose the sales tax authorized by this section and such proposal is approved by a majority of the qualified voters voting thereon.

3. All revenue received by a city or county from the tax authorized under the provisions of this section shall be deposited in a special trust fund and shall be used by the city or county solely for the investigation of the backgrounds of persons employed at any adult cabaret in such city or county. Any funds in such special trust fund which are not needed for current expenditures may be invested by the governing body in accordance with applicable laws relating to the investment of other city or county funds.

4. The tax authorized by this section shall terminate four years from the date on which such tax was initially imposed by the city or county, unless sooner abolished by the governing body of the city or county.

5. All sales taxes collected by the director of revenue under this section on behalf of any city or county, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, RSMo, shall be deposited

with the state treasurer in a special trust fund, which is hereby created, to be known as the "City and County Background Check Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The director of revenue shall keep accurate records of the amount of money in the trust fund which was collected in each city or county imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city or county and the public. Not later than the tenth day of each month, the director of revenue shall distribute all moneys deposited in the trust fund during the preceding month to the city or county which levied the tax. Such funds shall be deposited with the city or county treasurer of each such city or county, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city or county.

6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city or county for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities or counties. If any city or county abolishes the tax, the city or county shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal and the director of revenue may

order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city or county, the director of revenue shall authorize the state treasurer to remit the balance in the account to the city or county and close the account of that city or county. The director of revenue shall notify each city or county of each instance of any amount refunded or any check redeemed from receipts due the city or county.

7. Except as modified in this section, all provisions of sections 32.085 and 32.087, RSMo, shall apply to the tax imposed under this section.

8. As used in this section, the term "city" means any city not within a county.

573.509. 1. No person less than nineteen years of age shall dance in an adult cabaret as defined in section 573.500, nor shall any proprietor of such establishment permit any person less than nineteen years of age to dance in an adult cabaret.

2. Any person who violates the provisions of subsection 1 of this section is guilty of a class A misdemeanor."; and

Further amend said title, enacting clause and intersectional references accordingly.